

**Griffith, Doreen**

**From:** Griffith, Doreen  
**Sent:** Tuesday, February 17, 2004 7:15 AM  
**To:** 'Iwamura, Steve (JP - Osaka)'  
**Cc:** Hanada, Howard; Kimura Keijiro; machida@sportsshinko.co.jp; morita@sportsshinko.co.jp; hamanaka@habataki-law.jp  
**Subject:** RE: Hawaii Bank Account

Dear Steve,

Thank you for the explanation. I understand the rationale for the account now. I agree with your thoughts. With this bank account only and no services in the state, there does not appear to be any Hawaii filing requirements.

Best regards,  
Doreen

-----Original Message-----

**From:** Iwamura, Steve (JP - Osaka) [mailto:steve.iwamura@tohatsu.co.jp]  
**Sent:** Monday, February 16, 2004 6:41 PM  
**To:** Griffith, Doreen  
**Cc:** Hanada, Howard; Kimura Keijiro; machida@sportsshinko.co.jp; morita@sportsshinko.co.jp; hamanaka@habataki-law.jp  
**Subject:** RE: Hawaii Bank Account

Doreen,

i am planning to open an account for SS-USA in Hawaii. We need the account because i need to pay legal expenses related to the Thompson lawsuit that i don't want Cindy Thompson to see. As you know, Cindy handles all disbursements related to SS-USA. However, her boss is Ron Thompson, and we are suing him to recover a \$10million payment made to him by LC Hotel and Spa Corporation. .

i suppose we could pay this out of SS-Hawaii accounts and show this as an advance. But the thought process in Japan is to have an account set aside for this.

if the account is set-up, SS-USA will have no other activity in Hawaii other than this account. The mailing address for the bank statement will probably be here in Japan or with Tom Hayes. We will prepare check payments here in Japan.

based on this kind of activity, i don't think there are any filing requirements in Hawaii. The amount of interest income is miniscule anyway.

any comments?

steve

-----Original Message-----

**From:** Hanada, Howard  
**Sent:** Sunday, February 15, 2004 10:02 AM  
**To:** Doreen Griffith (E-mail)  
**Cc:** Steve Iwamura (E-mail)  
**Subject:** FW: Hawaii Bank Account

Rec'd 12/08/05

CONFIDENTIAL  
GT036459

Doreen:

If a non HI SS corp opens a bank account in HI, please advise the tax (state) issues?

-----Original Message-----

**From:** Hanada, Howard [mailto:Howard.Hanada@gt.com]

**Sent:** Sunday, February 15, 2004 10:52 AM

**To:** Iwamura, Steve (JP - Osaka)

**Cc:** Doreen Griffith (E-mail)

**Subject:** Hawaii Bank Account

Steve:

Is it true that SS (USA) or some other non HI SS corp will be opening an account here at American Savings Bank.

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**Griffith, Doreen**

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**From:** Griffith, Doreen  
**Sent:** Thursday, April 15, 2004 7:30 AM  
**To:** Hanada, Howard  
**Subject:** FW: bank accounts held in japan

Looks like the potential withholding issue may not be an issue. Let's discuss.

-----Original Message-----

**From:** Iwamura, Steve (JP - Osaka) [mailto:steve.iwamura@tohatsu.co.jp]  
**Sent:** Wednesday, April 14, 2004 10:21 PM  
**To:** Hanada, Howard  
**Cc:** Griffith, Doreen; Mori, Yoko (JP - Osaka); nakamura@sportsshinko.co.jp; machida@sportsshinko.co.jp; Kimura Keijiro; morita@sportsshinko.co.jp; tanigami@sportsshinko.co.jp  
**Subject:** RE: bank accounts held in japan

Howard,

I will get an accounting for you within the next couple of days. There are three accounts in Japan held by the trustee that are in the name of SS-USA and certain subsidiaries. They were not recorded as loan collections on the books of SS-Japan. The biggest one being the \$6million return of the holdback account of La Costa.

We do not want to make Cindy aware of these matters, due to the ongoing lawsuit which includes the company she works for as a defendant.

Steve

-----Original Message-----

**From:** Hanada, Howard [mailto:Howard.Hanada@gt.com]  
**Sent:** Thursday, April 15, 2004 3:42 AM  
**To:** Iwamura, Steve (JP - Osaka)  
**Cc:** Doreen Griffith (E-mail)  
**Subject:** RE: bank accounts held in japan

I'm confused.  
 What SSH or LC accounts are in Japan?  
 I thought that any transfers to Japan were put into SSJ accounts.

-----Original Message-----

**From:** Iwamura, Steve (JP - Osaka) [mailto:steve.iwamura@tohatsu.co.jp]  
**Sent:** Tuesday, April 13, 2004 18:32  
**To:** machida@sportsshinko.co.jp  
**Cc:** nakamura@sportsshinko.co.jp; Kimura Keijiro; morita@sportsshinko.co.jp; Hanada, Howard; yoko.mori@tohatsu.co.jp  
**Subject:** bank accounts held in japan  
**Importance:** High

Machida-san,

the LC and SS-Hawaii accounts held in Japan need to be included and accounted for in the SS-USA financials.

Can you send copies of bank balances and charges to the account, so Grant Thornton can book them properly?

Or do you prefer to treat them as return of loans to SS-Japan?

Are there any other accounts other than the above two accounts?

If you want Nakamura-san to work on this, it would be more efficient for him to work directly with Yoko Mori of my office.

Steve

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-----Original Message-----

**From:** Iwamura, Steve (JP - Osaka) [mailto:steve.iwamura@tohatsu.co.jp]  
**Sent:** Sunday, April 11, 2004 17:39  
**To:** Hanada, Howard  
**Subject:** RE: Invoice SSUSA

Howard,

trustee wanted me to open up bank account at bankoh, because that is where rest of stuff is. we are transferring funds into there tomorrow. no need telling asb this kind stuff, please.

although in your case, should be paying out of ss-hawaii account.

anyway, paying everything within the next few days. to make sure i get it all, can you give me an amount?

stve

-----Original Message-----

**From:** Hanada, Howard [mailto:Howard.Hanada@GT.com]  
**Sent:** Monday, April 12, 2004 12:16 PM  
**To:** Iwamura, Steve (JP - Osaka)  
**Subject:** FW: Invoice SSUSA

Did you receive the below?

-----Original Message-----

**From:** Hanada, Howard  
**Sent:** Thursday, April 01, 2004 18:28  
**To:** Steve Iwamura (E-mail)  
**Subject:** Invoice SSUSA

Forgot to attach this to last email.

<<invoice 3.31.04.pdf>>

Please process.

Thanks.

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GT033891

2/25/2005

**Griffith, Doreen**

**From:** Iwamura, Steve (JP - Osaka) [steve.iwamura@tohatsu.co.jp]  
**Sent:** Thursday, December 30, 2004 4:51 PM  
**To:** Yoshihiko Machida (CEO, SS-USA)  
**Cc:** Finnerty Allan J (E-mail); Niwa, Fumihiko; Ohmura, Takahiro; Sanada, Yukiko; mutsumi.nakamura@accordiagolf.com; Tsuda, Rumiko (JP - Osaka); Griffith, Doreen  
**Subject:** FW: PDF : [REDACTED] tax refund check for SS USA from State of CA

**REDACTED**



[REDACTED] tax refund  
check for SS...

**REDACTED**

Tax refund check was deposited into SS-USA account. Happy Holidays.

steve

-----Original Message-----

**From:** Leung, Peggy [mailto:pleung@boh.com]  
**Sent:** Friday, December 31, 2004 9:27 AM  
**To:** Iwamura, Steve (JP - Osaka)  
**Subject:** FW: PDF : [REDACTED] tax refund check for SS USA from State of CA

**REDACTED**

Steve

**REDACTED**

The subject check deposited to your SS USA account [REDACTED]

Thanks and Happy New Year

Peggy

-----Original Message-----

**From:** Tsuda, Jerome  
**Sent:** Tuesday, December 28, 2004 2:54 PM  
**To:** Leung, Peggy  
**Subject:** FW: PDF : [REDACTED] tax refund check for SS USA from State of CA

**REDACTED**

Peggy,

I just received the check and will put it on your desk. Pls deposit it tomorrow with and send receipt and email to Steve.

Jerry

-----Original Message-----